

The Sikh Education Society's

Gurunanak College of Pharmacy

MAUZA NARI, KH.NO.81/1, KAMGAR NAGAR, NAGPUR-440026

E-mail: gncp2004@yahoo.com Web Address: www.gncp.edu.in

Audited Statement 2018-19

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Principal
Dr. A. M. Ittadwar
Principal
Gurenesek College of Pharmacy
Nari, Near Dixit Negar, Behind C.P. Feundry

1. Auditors report (B. Pharm)

AUDITORS' REPORT

To, The Management, Gurunanak College of Pharmacy – B. Pharm Nagpur

We have audited the attached Balance Sheet of Gurunanak College of Pharmacy – B. Pharm , Nagpur as at 31^{st} March 2019 and also the annexed Income & Expenditure Account and Receipt and Payment Account of the concern for the year ending on that date. These financial statements are the responsibility of the Management . Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the auditing practices generally accepted in India. Those standards require that we plan & perform the audit to obtain reasonable assurance that the financial statements are free from any material misstatements. An audit includes examining, on test basis, evidence supporting the amounts & disclosures in financial statements. An audit also includes assessing the accounting principle used and significant estimates made by the Management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis of our opinion.

In our opinion and to the best of our information and according to the explanations gives to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:-

(a) In the case of the Balance Sheet of the state of affairs of the concern as at 31st March 2019; and

(b) In the case of the Income & Expenditure Account of the Deficit for the year ended on that date.

Place: Nagpur

Dated : 29.06.2019

For & on behalf of Tajpuriya & Co Chartered Accountants

(Vinod. T. Tajpuriya) Proprietor M.No: 110060

Firm Regn No: 144241W

1.1 Balance sheet

GURU NANAK COLLEGE OF PHARMACY BALANCE SHEET AS ON 31st MARCH 2019 AMOUNT							
		AS ON 31st MAF	ASSETS	AMOUNT	AMOUNT		
LIABILITIES	AMOUNT	AMOUNT	Fixed Assets				
LIADILITIES			Computer/Printer/Software	306,108.00			
SOCIETY			Add : Purchases	13,340.00			
SIKH EDUCATION SOCIETY	63,222,164.00		Add . I dionass	319,448.00	211 052 00		
Opening Balance	12,835,980.00		Less : Depreciation	78,195.00	241,253.00		
Add : During the Year	76,058,144.00		Less . Deprediction				
Less : Refunded	500,000.00	75 550 144 00	Furniture & Fixture	3,512,135.50			
Less : Returided		75,550,144.00	Add : Purchases				
		1,119,076.00	7100	3,512,135.50	2.985,315.50		
OUTSTANDING LIABILITIES		1,119,070.00	Less : Depreciation	526,820.00	2,900,010.00		
Soft Image Computer Sys	61,000.00						
The Hitvada	26,350.00		Laboratory Equipments	2,649,102.00			
T.S. Rawal & Co.	4,057.00		Add : Purchases	20,545.00			
Alka Scientific Co.	186,157.00			2,669,647.00	2,269,200.00		
Education Books Center	84,878.00		Less : Depreciation	400,447.00	2,269,200.00		
fast Book Distributor	128,773.00		2000 : 2 0 0				
Kashyap Ennterprices	2,945.00		Library Books	1,375,463.00			
Kasnyap Eninterprices	219,218.00		Add : Purchases	465,721.00			
The Standard Scientific Co.	141,075.00		Aud . I dioloss	1,841,184.00			
k.M. Varghese Company	97,878.00		Less : Depreciation	438,721.00	1,402,463.00		
New Medical Book Shopee	69,893.00		Less . Deprediction _				
gajanan Enterprices	7,268.00		Office Equipments	665,939.00			
Om Sai Publisher and Distributor	24,260.00		Add : Purchases _	-			
P.s. Pharma	30,867.00		Add : Fulchases =	665,939.00			
Mahavir Enterprices	31,270.00		Less : Depreciation	99,891.00	566,048.00		
Singh Enterprices	3,187.00		Less : Depreciation				
Thankur Publiction Pvt. Ltd.			Telephone & EPABX System	142,614.00			
				-			
		19,527,835.0	0 Add : Purchases	142,614.00			
AMOUNT PAYABLE	764,247.00		B inting	21,392.00	121,222.00		
EPF - Employee	9,675.00		Less : Depreciation				
Professional Tax	74,566.00				588,971.50		
Credit Co-op Soc	10,004,789.00		Building				
Rent Payable	68,245.00				36,663,685.4		
Scholarship Payable	7.432,199.00		LOANS & ADVANCES	800.00			
Salary Payable	681,600.00		Arunodaya Electricals	30,000.00			
Income Tax	492,514.00		Orell Technosystem (I) Pvt. Ltd.				
Caution Money	492,314.00		Gurunanak coll. Pharmacy M.Phar	33,206,106.44			
			Gurunanak Tech. Insitution	3,420,779.00			
					81,371.0		
			DEPOSIT & ASSETS	2,120.00			
			Telephone Deposit	38,861.00			
			GAS Deposit	39,590.00			
			MSEB Deposit	800.00			
			GSLI Scheme	- 000.00			
			INCOME & EXPENDITURE A/C	20 540 251 12			
			Opening	39,548,251.13	48,494,982.		
			Add : Deficeit	8,946,731.31	40,404,602		
			CLOSING STOCK		2.052,679.		
			Consumable Chemicals		_,00_,-		
					737,864		
			CLOSING BALANCE	5.542.15			
			Cash In Hand	68,123.25			
			Bank of Baroda 472	168,024.61			
			P & S Bank A/c No.2046	452,247.57			
			Punjab National A/c No.21472	452,247.57			
	-		P & S Bank A/c No.2232	43,920.54	-		
					96,205,055		
		96,205,05	5.00		03,200,000		
				The same	For & on behal		
				AYI	Tajpuriya &		
			1 001	Marin	Chartered Account		
			13/	1001	inal lei eu Account		
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PLACE : NAGPUR			FA.	FD ACCLARA	Mem. No. : 110		
LAGE . 10 . 00 . 01 .					FRN.: 14424		
DATE: 29.06.2019							

1.2 Income and Expenditure account

		DEGREE COL		2019	
INCOME	& EXPENDITURE AC	AMOUNT	HE PERIOD 01.04.2018 TO 31.03 INCOME	AMOUNT	AMOUNT
EXPENDITURE	AMOUNT		DV INCOME FROM FFFS		27,079,199.50
TEACHING STAFF		18,675,195.00	BY INCOME FROM FEES Tution Fees	24,314,430.50	
O SALARY TO TEACHING STAFF	5,641,245.00		Fine Received	279,267.00	
Pay Band	1,411,612.00		Registration Fees	24,600.00	
AGP	9,658,608.00		Development Fees	2,361,702.00	
D.A.	1,410,573.00		Practical Exam Fees	-	
H.R.A.	47,015.00		Sale of Prospectus	99,200.00	
C.L.A.	36,000.00		Calc of the second		
Spl. Pay Transporting Allowances –	470,142.00			PEOD	44,764.00
		8,420,504.00	BY INCOME FROM INTEREST	RECD.	
TO SALARY TO NON-TEACHING STAFF	2,483,275.00				
Pay Band	714,164.00		DECEMPS		6,059.00
AGP	4,381,894.00		BY OTHER RECEIPTS	2,240.00	
D.A.	639,489.00		Enrollment Form Fees Enviournment Study Fees	1,190.00	
H.R.A.	85,314.00		Enviournment Study Fees	1,314.00	
C.L.A.	116,368.00		Ash Sports Fees Medical Check up fees	315.00	
Transporting Allowances			· · · · · · · · · · · · · · · · · · ·	1,000.00	
A New Teaching	9,007.00	437,739.00	Illilligradoli i 663		
By Salary to Non-Teaching	18,900.00				
By Remuneration to Visiting Staff	409,832.00				2,052,679.0
By Arrears		1 262 183 00	BY CLOSING STOCK		2,052,679.0
TO EPF A/C		1,203,103.00			
Management Share	1,263,183.00				8,946,731.3
Managomon		1.610.00	BY DEFICIT		-,-
TO OTHER EXPENSES	350.00	.,			
E-mail facility fees	70.00				
D.M.S	35.00				
Medical Aid Fund	35.00				
Student Aid Fund	35.00				
Student Union Fees	35.00				
Student Welfare A/c	875.00				
University Annual fees	175.00				
University Games Fees	7, 5, 5				
TO OPENING STOCK		2,215,449.0	00		
		900,000.0	00		
TO RENTS & TAXES Maintanance/ Development / Rent		900,000.0	50		
		4,430,286.	81		
TO EXPENSES	35,500.00				
Audit Fees	140,337.00				
Advertisement Exp	2,507.81				
Bank Charges	35,163.00				
Computer Exp	238,747.00				
Convoyance Exp. & Carting	6,860.00				
Conference Registration Fees Staff	9,000.00				
Consultant Exp	90,776.00				
Function/ gathering Exp	132,031.00				
Garden Maint. Exp	28,902.00				
Gymkhana & Sports Exp	6,000.00				
Guest Lect	1,025,700.00				
Lab Exp.	37,279.00				
Misc Exp.	86,229.00				
Office Exp.	1,099.00				
Postage & Telegram Printing and Stationary Exp	263,363.00				
Printing and Stationary Exp	886,345.00				
Repair and Maint	281,538.00				
Security Exp Subs. To Periodicals	221,280.00				
Sweeping Exp	512,400.00				
T,A / D.A Exp	96,627.00				
Telephone Exp	123,023.00				
Uniform	3,480.00				
Processing Fees	24,080.00				
Interest	17,548.00				
Frist Aid Exp	14,056.00				
BNBA Exp	45,539.0		AVA		
Practical Exam Exp	64,877.0	0	OFFICE OF		
raction Examinary		19	1001		
		1.8	1		
			NASPUR 1*		
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		19	OTERED ACCUMENT		

GURU NANAK COLLEGE OF PHARMACY

EXPENDITURE TO SALARY TO TEACHING STAFF Pay Band AGP D.A. H.R.A. C.L.A. Spl. Pay Transporting Allowances	AMOUNT	Allioun	PERIOD 01.04.2018 TO 31.0 INCOME Y INCOME FROM FEES Tution Fees	3,2019 AMOUNT 24,314,430.50	AMOUNT 27,079,199.50
EXPENDITURE TO SALARY TO TEACHING STAFF Pay Band AGP D.A. H.R.A. C.L.A. Spl. Pay Transporting Allowances	5,641,245.00 1,411,612.00 9,658,608.00 1,410,573.00 47,015.00	Allioun	Y INCOME FROM FEES		27,079,199.50
TO SALARY TO TEACHING STAFE Pay Band AGP D.A. H.R.A. C.L.A. Spl. Pay Transporting Allowances	5,641,245.00 1,411,612.00 9,658,608.00 1,410,573.00 47,015.00	18,675,195.00 <u>B</u>	Y INCOME FROM FEES	24 314 430 50	21,010,100.0
Spl. Pay Transporting Allowances			Tution Fees Fine Received Registration Fees Development Fees Practical Exam Fees Sale of Prospectus	24,314,430.00 279,267.00 24,600.00 2,361,702.00	
Transporting Allowances -					
	470,142.00			r PECD	44,764.00
		8,420,504.00	BY INCOME FROM INTEREST	RECD.	
TO SALARY TO NON-TEACHING STAFF Pay Band AGP D.A. H.R.A. C.L.A. Transporting Allowances	2,483,275.00 714,164.00 4,381,894.00 639,489.00 85,314.00 116,368.00	437,739.00	EN OTHER RECEIPTS Enrollment Form Fees Enviournment Study Fees Ash Sports Fees Medical Check up fees Immigration Fees	2,240.00 1,190.00 1,314.00 315.00 1,000.00	6,059.00
By Salary to Non-Teaching By Remuneration to Visiting Staff	18,900.00				
By Arrears	409,832.00				2,052,679.0
By Alleais		1,263,183.00	BY CLOSING STOCK		_,,
TO EPF A/C	1,263,183.00				
Management Share	1,200,100.		DV DEEICIT		8,946,731.3
TO OTHER EXPENSES E-mail facility fees	350.00 70.00	1,610.00	BY DEFICIT		
D.M.S	35.00				
Medical Aid Fund	35.00				
Student Aid Fund Student Union Fees	35.00				
Student Welfare A/c	35.00				
University Annual fees	875.00 175.00				
University Games Fees	175.00				
		2,215,449.00)		
TO OPENING STOCK					
TO RENTS & TAXES Maintanance/ Development / Rent		900,000.00)		
		4,430,286.8	1		
TO EXPENSES	35,500.00	1,1221			
Audit Fees	140,337.00				
Advertisement Exp	2,507.81				
Bank Charges	35,163.00				
Computer Exp	238,747.00				
Conveyence Exp. & Carting Conference Registration Fees Staff	6,860.00				
Consultant Exp	9,000.00				
Function/ gathering Exp	90,776.00				
Garden Maint. Exp	132,031.00 28,902.00				
Gymkhana & Sports Exp	6,000.00				
Guest Lect	1,025,700.00				
Lab Exp.	37,279.00				
Misc Exp.	86,229.00				
Office Exp.	1,099.00				
Postage & Telegram Printing and Stationary Exp	263,363.00				
Repair and Maint	886,345.00				
Security Exp	281,538.00 221,280.00				
Subs. To Periodicals	512,400.00				
Sweeping Exp	96,627.00				
T.A / D.A Exp	123,023.00				
Telephone Exp	3,480.00				
Uniform Processing Fees	24,080.00				
Interest	17,548.00				
Frist Aid Exp	14,056.00 45,539.00		CHI AND		
BNBA Exp	64,877.00		alya .		
Practical Exam Exp	04,077.00	14 74 14 6	NA QUA		
		170	A INC.		
			PRED ACCUA		

1.3 Receipt and Payment account

		DEGREE COL			AMOUNT
	RECEIPT & PAYMENT ACC	AMOUNT	PERIOD 01.04.2018 TO 31.03.2019 PAYMENTS	AMOUNT	AMOUNT
RECEIPT	AMOUNT		BY CAPITAL EXPENDITURE		499,606.00
TO OPENING BALANCE	2,359.15	1,498,204.03	Office Equipments	20,545.00	
Cash in Hand	1,054,992.35		Laboratory Equipments	465,721.00	
P & S Bank A/c.No.2046	118,609.68		Library Books	13,340.00	
P & S Bank A/c.No.2232	-		Computer Printer and Software		
Bank of India	96,924.25				18,675,195.00
Bank of Baroda A/c No. 472 Punjab National A/c No.21472	225,318.60		BY SALARY TO TEACHING STAFF		18,675,195.00
Punjab National Actional			Pay Band	5,641,245.00	
		28,037,517.50	AGP	1,411,612.00 9,658,608.00	
TO INCOME FROM FEES	25,272,748.50		D.A.	1,410,573.00	
Tution Fees	279,267.00		H.R.A.	47,015.00	
Fine Received	24,600.00		C.L.A.	36,000.00	
Registration Fees	2,361,702.00		Spl. Pay Transporting Allowances	470,142.00	
Development Fees Practical Exam Fees			Transporting		
Sale of Prospectus	99,200.00			A.F.F.	8,420,504.00
Outo or the particular and the p			BY SALARY TO NON-TEACHING ST	2,483,275.00	
TOTAL DECE		44,764.00	Pay Band	714,164.00	
TO INCOME FROM INTEREST RECE	<u>).</u>		AGP	4,381,894.00	
		10.041.707.50	D.A. H.R.A.	639,489.00	
TO OTHER RECEIPTS	500000000000000000000000000000000000000	12,214,727.50	C.L.A.	85,314.00	
Ash Sports Fees	7,410.00		Transporting Allowances	116,368.00	
D.M.S.	2,470.00				
Telephone Exp	2,606.00 38,000.00				9,007.00
Caution Money	12,350.00		By Diff of Increment		18,900.00
E-Mail facility Fees A/c	12,120.00		By Remuneration to Visiting Staff		409,832.00
Enrollment Fees	1,350.00		By Arrears		100 00
Envoirmental Study Fees Subscription to Periodicals	800.00		BY EPF A/C		1,263,183.00
Medical Aid Fund	1,235.00		Management Share		
Medical Checkup Fees	1,235.00				
Schoarship A/c	11,915,595.50 1,235.00				13,019,565.50
Student Welfare A/c	1,235.00		BY OTHER EXPENSES	6,096.00	
Student Aid Fund	1,235.00		Ash Sports fees	1,270.00	
Student Union Fees	137,801.00		Student Aid Fund	2,540.00	
tuition Fees	30,875.00		D.M.S E Mail facility fees	12,700.00	
University Annual Fees University game	6,175.00		Medical Aid Fund	1,270.00	
Practical Exam Exp	40,000.00		Medical Checkup Fees	920.00	
Immigration Fees	1,000.00		Scholarship	11,847,970.50	
mmig-en-			Student Walfare A/c	1,270.00 1,270.00	
		4,005,177.	00 Student Union Fees	137,801.00	
TO OTHER HEADS	55,375.00		Tution Fees	958,318.00	
Credit Co- op. Society	1,836,190.00		Tution Fees Refunded	31,750.00	
E.P.F.	49,600.00		University Annual fees	6,350.00	
GSLI Ssheme (Group Ins.)	1,870,700.00		Univercity Games A/c Enrollment Fees	9,880.00	
Income Tax TDS	7,787.00		Enviormental Study Fees	160.00	
P.C.I. Affilication Fees	75,000.00			F0	10,993,627.0
Professional Tax	110,525.00		BY TAXES AND OTHER EXPENS	<u>ES</u> 97,715.00	10,000,02710
			Credit Co- op. Society	1,953,019.00	
THE PART OF ANCE		20,029,673	.40 E.P.F.	50,400.00	
TO INTER UNIT BALANCE	12,835,980.00		GSLI Scheme Income Tax	1,800,700.00	
Sikh Education Society Guru Nanak Technical Instt.	227,715.00		TDS	7,787.00	
G.N.C.P.M Pharm	6,965,978.40		Scholarship		
0.11.0.1			Salary	6,972,981.00	
		954,83	- I T	111,025.00	
TO LOANS & ADVANCES	954,831.00	55 1,56			13,486,437.0
Parties	954,051.00		BY INTER UNIT BALANCE	1,411,188.00	
Staff			Guru Nanak Technical Instt. Sikh Education Society	500,000.00	
		0 000 10	. C II M Dhanna	11,575,249.00	
TO PAYABLE		8,332,19	9.00 Guidilanak oon in the same		4 044 000 0
Rent	900,000.00		BY LOANS & ADVANCES		1,914,680.0
Salary	7,432,199.00	_	Parties	1,914,680.00	
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		3	ACCIANTAL		

		AMOUNT	PAYMENTS	AMOUNT	AMOUNT
RECEIPT	AMOUNT	AMOUNT			04
			BY MISCELLANIOUS EXPENSES		5,373,692.81
			Audit Fees	35,500.00	
			Advertisement Exp	140,337.00	
			Bank Charges	2,507.81	
			Computer Exp	35,163.00	
			Conveyence Exp. & Carting	238,747.00	
			Function / gathering Exp	90,776.00	
			Frist Aid Exp	14,056.00	
			Garden maint Exp	132,031.00	
			Gymkhana & Sports Exp	28,902.00	
			Guest Lect	6,000.00	
				1,025,700.00	
			lab Exp	37,279.00	
			Misc Exp	86,229.00	
			Office Exp	1,099.00	
			Postage & Telegram Printing & Stationary	263,363.00	
				104,877.00	
			Practical Exam Exp	886,345.00	
			Repair and Main	900,000.00	
			Rent	281,538.00	
			Security Exp	222,080.00	
			Subs. To Priodicals	512,400.00	
			Sweeping Exp	96,627.00	
			T.A D.A Exp_	125,629.00	
			Telephones Exp	3,480.00	
			Uniform	9,000.00	
			Consultancy Exp	24.080.00	
			Processing Fees	6,860.00	
			Conference Registration Fees Staff	17,548.00	
			Interest	45,539.00	
			NBA Exp	45,539.00	
			THE REPORT OF THE PARTY OF THE		295,000.0
			BY AFFILATION FEES	20,000.00	
			Nagpur University	75,000.00	
			AICTE Processing Fees	200,000.00	
			P.C.I.Affilication Fees	200,000.00	
			BY CLOSING BALANCE		737,864.
			Cash in Hand	5,542.15	
			P & S Bank A/c.No.2046	168,024.61	
				43,926.54	
			P & S Bank A/c.No.2232	10,022	
			Bank of India	68,123.25	
			Bank of Baroda A/c No. 472	452,247.57	
			Punjab National A/c No.21472	402,21710	
					75,117,093
		75,117,09	93.43		

A HAGPUR A

For & on behalf of Tajpuriya & Co. Chartered Accountants

> CA Vinod Tajpuriya Proprietor Mem. No. : 110060 FRN. : 144241W

PLACE: NAGPUR DATE: 29.06.2019

2. Auditors report (M. Pharm)

AUDITORS' REPORT

To, The Management, Gurunanak College of Pharmacy – M.Pharma Nagpur

We have audited the attached Balance Sheet of Gurunanak College of Pharmacy – M.Pharma, Nagpur as at 31st March 2019 and also the annexed Income & Expenditure Account and Receipt and Payment Account of the concern for the year ending on that date. These financial statements are the responsibility of the Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the auditing practices generally accepted in India. Those standards require that we plan & perform the audit to obtain reasonable assurance that the financial statements are free from any material misstatements. An audit includes examining, on test basis, evidence supporting the amounts & disclosures in financial statements. An audit also includes assessing the accounting principle used and significant estimates made by the Management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis of our opinion.

In our opinion and to the best of our information and according to the explanations gives to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:-

- In the case of the Balance Sheet of the state of affairs of the concern as at 31st March 2019; and
- (b) In the case of the Income & Expenditure Account of the Deficit for the year ended on that date.

Place : Nagpur

Dated : 29.06.2019

For & on behalf of Tajpuriya & Co. Chartered Accountants

(Vinod. T. Tajpuriy) Proprietor M.No: 110060

Firm Regn No: 144241W

Balance sheet 2.1

GURU NANAK COLLEGE OF PHARMACY M PHARM BALANCE SHEET						
		AS ON 31s	st MARCH 2019	AMOUNT	AMOUNT	
LIADILITIES	AMOUNT	AMOUNT	ASSETS	Amount		
LIABILITIES COLIETY			ixed Assets	837,288.05		
KH EDUCATION SOCIETY	10,719,977.00	E	urniture & Fixture	73,400.00		
Opening Balance	2,700,000.00		Add : Purchases	910,688.05		
Add : During the Year	13,419,977.00		Less : Depreciation	131,098.00	779,590.05	
ess : Refunded	-	13,419,977.00	Less . Depresidation			
ess . Noruman			aboratory Equipments	2,081,476.00		
			Add : Purchases	2,173,500.00		
urunanak College of Pharmacy	28,596,835.84			4,254,976.00 638,246.00	3,616,730.00	
Opening Balance	11,575,249.00		Less: Depreciation	000,240.00		
Add : During the Year	40,172,084.84			235,804.00		
Less : Refunded	6,965,978.40		Library Books	-		
Less : Relunded		33,206,106.44	Add : Purchases	235,804.00	. = 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
			Less : Depreciation	58,951.00	176,853.00	
		227,000.00	Less . Doprosian			
Surunanak Technicle Institution D. Pharm	557 000 00	227,000.00	Auditorium	1,417,749.00		
Opening Balance	557,000.00		Add : Purchases	4 447 740 00		
Add : During the Year	557,000.00			1,417,749.00 212,662.00	1,205,087.00	
	330,000.00		Less : Depreciation	212,002.00		
Less : Refunded	330,000.00			22,666.00		
DUTCTANDING LIABILITIES		407,856.00	Computer /Printer /Software	-		
DUTSTANDING LIABILITIES Digitron Professional Audio	3,250.00		Add : Purchases	22,666.00		
Alka Scientific Co.	139,860.00		Less : Depreciation	5,667.00	16,999.00	
The Standared Scientific Co.	242,806.00		Louis . Doproduct.			
P S Pharma Lab _	21,940.00		Generator	383,540.00		
			Add : Purchases			
		15,913,314.00		383,540.00 57,531.00	326,009.00	
AMOUNT PAYABLE	36,800.00	,,-	Less : Depreciation	57,551.00		
E.P.F.(Emolyee)	2,200.00			14,505.00		
Profession Tax	10,739,501.00		Water Pump	,000.00		
Rent Payable	11,000.00		Add : Purchases	14,505.00		
Credit Co-op Society Income Tax	637,400.00		Less : Depreciation	2,176.00	12,329.00	
Caution Money	62,500.00		Less . Depreciation			
Salary Payable	4,423,498.00		Office Equipment	83,042.00		
Scholarship Payable	415.00		Add : Purchases			
GSLI Sch				83,042.00	70,586.00	
			Less : Depreciation	12,456.00	70,000.00	
			INVESTMENTS	980,244.00		
			FDR	433,518.00	1,413,762.00	
			Accrued Interest			
			OTHER DEBIT BALANCE			
			Mrs Shera Bano Kamal	2,833.00		
			TDS ZIM Laboratory	265,000.00		
			AICTE Processing fees Receivable	150,000.00	459,215.00	
			TDS On FDR	41,382.00	400,210.00	
			INCOME & EXPENDITURE A/C	45,239,062.09		
			Opening	8,427,416.96	53,666,479.05	
			Add : Deficit	0,1.2.1		
			CLOSING STOCK Consumable Chemicals		1,312,400.00	
			CLOSING BALANCE	4,472.00		
			Cash In Hand P & S Bank A/c No.2916	63,081.71		
			P & S Bank A/C No.2916 Principal GNCP	2,000.00		
			B.O.B.A/c No.355	48,660.63	118,214.34	
					63,174,253.44	
		63,174,253.	44	-	03,174,233.44	
		00,114,600		NAGEUR 1	For & on behalf of Tajpuriya & Co. Intered Accountants CA Vinod Tajpuriya Proprietor	
PLACE : NAGPUR				An MAR	Proprietor Mem. No. : 110060	
PLACE : NAGPUR				Alex MAIN	Mam No : 110060	

2.2 Income and Expenditure account

	NCOME & EXPENDIT	URE ACCOUNT	GE OF PHARMACY M .PHARM T FOR THE PERIOD01.04.2018 TO 3	31.03.2019	
			INCOME	AMOUNT	AMOUNT
EXPENDITURE	AMOUNT	AMOUNT	By INCOME FROM FEES	7.754.504.00	8,723,465.00
o OPENING STOCK		954,794.00	Tution Fees	7,751,591.00 605,277.00	
Consumable Chemicals			Development fees	34,597.00	
O SALARY TO TEACHING STAFF		11,290,693.00	Fine Regi Fees	6,400.00	
P.B.	3,573,335.00		Sale of Prospectus	25,600.00	
DA	5,897,299.00 725,081.00		Professional Receipt	300,000.00	
AGP	859,683.00				
H.R.A. C.L.A.	21,390.00		BY INTEREST RECEIVED		131,158.00
Transporting Allowances	213,905.00		Interest on FDR	113,190.00	
		885,900.00	Bank Interest	17,968.00	
Salary to Non Teaching Staff P.B.	256,134.00		BY OTHER RECEIPT REFUND		323.00
DA	460,654.00		BY OTHER REGER TYTE:	25.00	
AGP	80,022.00 67,231.00		Medical Check up Fees	85.00 18.00	
H.R.A.	7,524.00		Ash Sports Fees	220.00	
C.L.A. Transporting Allowances	14,335.00		Enrolment Fees		
Transporting Allowanies		1,006.00			
To Increment Arrears		1,000.00	BY CLOSING STOCK		1,312,400.00
		364,350.00	Ot ingle		
To EPF A/C Management Shares	364,350.00				0.407.440.00
Management onares		2 903 342 96	BY DEFICIT		8,427,416.96
TO EXPENSES	30,000.00	3,003,342.90			
Audit Exp	85,769.00				
Advertisement Exp AICTE Processing Fees	75,000.00				
Bank Charges	1,264.96				
Consultancy Charges	9,000.00 65,677.00				
Conveyance Exp & Carting	14,900.00				
Computer Exp DTE Reduction Intek Fees	60,000.00				
Electricity Exp	624,750.00				
Function & Gathering	84,869.00 70.00				
Garden Maint	10,000.00				
Guest Lect Exp	27,284.00				
T.a & D,A Exp Uniform Exp	3,280.00				
Lab Exp	834,805.00				
Misc Exp	20,897.00 172,959.00				
NMC Water Exp	46,698.00				
Office Exp Printing and Stationary Exp	112,661.00				
Postage and Telegram	367.00 62,333.00				
Practical Exam Exp	10,000.00				
P.C. I. Registration Fees Rent	1,200,000.00				
Repair and Maintance	105,190.00				
Subscription to Periodicals	8,200.00 25,006.00				
Seminar and Workshop Exp	37,240.00				
Telephone Exp Insurance	62,223.00				
Interest	12,900.00				
		172,400	.00		
TO AFFILATION EXPENSES Procesing Fees (A.R.A.)	22,400.00				
Nagpur Uni Continuation Affilatio	n 150,000.00				
		3,490	0.00		
TO OTHER EXPENSES	130.00	0,100			
DMS	650.00				
E mail facility Immigration Fees	500.00				
Medical Aid Fund	65.00				
Student Union Fees	65.00 65.00				
Student Aid Fund Student Welfare Fund	65.00				
Uni Games Fees	325.00				
Uni Annual Fees	1,625.00	-			
		1,118,78	7.00		
TO DEPRECIATION		10 504 70	0.00		18,594,762.96
		18,594,76	2.90		F 9 on bohalf of
				SPURIVA &	For & on behalf of Tajpuriya & Co.
				18	Chartered Accountants
				12/N= 18	1 / 10
				MAGAUR	June
				and the	CA Vinod Tajpuriy
PLACE : NAGPUR				To ACCUMULTO	Proprieto
					Mem. No.: 11006

2.3 Receipt and Payment account

RECEIPT & PAYME	NT ACCOUNT FO	OR THE PERIOD 01.04.2018 TO 31.03.2019	AMOUNT	AMOUNT
AMOUNT	AMOUNT	ATMENTO	7	
4 700 00	1,024,482.70 E	Laboratory Equipment	2,173,500.00	2,246,900.00
		Furniture & Fixture	/3,400.00	
-		OVICAL ARY TO TEACHING STAFF		
335,532.03	Ē		3,573,335.00	11,290,693.00
	8.756,723.00	DA	5,897,299.00	
7 766.491.00	0,700,720.00	AGP		
605,277.00			21,390.00	
25,600.00		C.L.A. Transporting Allowances	213,905.00	
		Transporting Factoring		1,006.00
				885,900.00
17,968.00			256,134.00	
			460,654.00	
	2.955,816.00	AGP		
2.762,323.00	_,	H.R.A.		
113,190.00				
80,303.00		Transporting Allowances		
	2 238 390 00			
417.600.00	2,200,000.00	BY EPF A/C		364,350.00
9,516.00		Management Share		33 ,,000.00
1,713,400.00		BY OTHER RECEIPTS REFLINDED		
26,300.00		Excess Tution Fees	80,303.00	2,857,236.00
		Tution Fees		
30,858.00_		Scholarship	2,762,033.00	
		BY OTHER HEADS		
			586,600.00	5,731,166.00
		Accrued Interest	113,190.00	
		Income Tax		
	14,979,855.00	GSLI	3,188,186.00	
2,700,000.00		Salary Professional Tax	26,100.00	
11,575,249.00		TDS on Zim Lab	60,000.00	
/04,606.00		AICTE Processing Fee Receivables		
	5,623,498.00	Kerala Relif Funnd		
1,200,000.00		TDS	50,030.00	
4,423,498.00		BY LOANS & ADVANCES		
		GNTI	330,000.00	8,103,999.40
		Gurunanak College of Pharmacy	6,965,978.40	
	14,905.00		808 021 00	
-		Parties	000,021.00	
		BY EXPENSES		
		Audit Exp	30,000.00	3,975,742.96
550.00		Advertisement Exp		
2,750.00			1,264.96	
330.00			14,900.00	
		Consultancy Charges	9,000.00	
		Conveyance Exp & Carting		
6,875.00		DTE Reduction Intek Fees		
1,375.00			834,805.00	
			112,661.00	
		Postage & Telegram Exp	367.00	
		Procrssing Fees (A.R.A)		
		Uniform Exp		
			37,240.00	
		Insurance	62,223.00	
		Interest		
			10,000.00	
		Funcation & Gathering	84,869.00	
		Garden & Maintanance Exp.	70.00	
		Misc Exp.		
			172,959.00	
			46,698.00	
		T.A & D.A Exp	27,284.00	
		Rent		
		Guest Lect Exp	10,000.00	-
		SPUMA		
		12/ 101		
		X (NAPANIA)		
		MARTHUM) A		
	1,729.00 687,221.67 335,532.03 7,766.491.00 605,277.00 25,600.00 6,400.00 34,987.00 300,000.00 17,968.00 2,762,323.00 113,190.00 80,303.00 417,600.00 9,516.00 1,713,400.00 26,300.00 31,216.00 9,500.00 30,858.00 2,700,000.00 11,575,249.00 704,606.00 2,750.00	AMOUNT 1,729.00 687,221.67 335,532.03 7,766,491.00 605,277.00 25,600.00 6,400.00 34,987.00 300,000.00 17,968.00 2,762,323.00 113,190.00 80,303.00 2,762,323.00 113,190.00 80,303.00 2,238,390.00 31,216.00 9,501.00 30,858.00 14,979,855.00 2,700,000.00 11,575,249.00 704,606.00 2,750.00 275.00	1,729.00	1,728.00 1,724.482.70 BY CAPITAL EXPENDITURE 2,173,500.00 687.221.67 87.540.00 73,400.00 87.756.491.00 8,756,723.00 DA

TO OTHER RECEIPT Ash Sports Fees Student Union Fees Student Aid Fund D.M.S. Degree Fees Disseration Fees E Mail Facilty Late Fees Valuation a/c.(Challenge) Exam Fees Practical Fees Medical Aid Fund Medical Checkup Fees Student Wetfare Fund Uni Annual Fees Uni Games Fees Enrolment Fees Fine Immigration Fees	1632.00 340.00 340.00 680.00 0.00 0.00 3400.00 0.00 0.00 340.00 340.00 190.00 340.00 1700.00 110.00 390.00	18,462.00
BY CLOSING BALANCE Cash in Hand P & S Bank A/c.No.2916 Principal Gurunank College B.O.B A/c No.355	4,472.00 63,081.71 2,000.00 48,660.63	118,214.34

35,593,669.70 35,593,669.70 R RUHIVA

* NAGPLM 1 X

PLACE: NAGPUR DATE: 29.06.2019

For & on behalf of Tajpuriya & Co Chartered Accountants

CA Vinod Tajpuriya Proprietor Mem. No. : 110060 FRN 144241W